

General Assembly

Raised Bill No. 169

February Session, 2006

LCO No. 1358

01358_____VA_

Referred to Committee on Select Committee on Veterans' Affairs

Introduced by: (VA)

AN ACT CONCERNING DISABLED VETERANS' PROPERTY TAX EXEMPTION.

Be it enacted by the Senate and House of Representatives in General Assembly convened:

- Section 1. Section 12-81*l* of the general statutes is repealed and the
- 2 following is substituted in lieu thereof (*Effective October 1, 2006*):
- Whenever used in sections 12-81f, 12-81g, 12-81i and 12-81j,
- 4 "qualifying income" means, with respect to any person making
- 5 application for exemption from property tax as provided under any of
- 6 said sections, such person's total adjusted gross income as determined
- 7 for purposes of the federal income tax plus any other income not
- 8 included in such adjusted gross income, except for disability payments
- 9 individually if unmarried, or jointly with spouse if married, during the
- 10 calendar year ending immediately preceding the filing of a claim for
- 11 any such exemption. For purposes of determining eligibility for any of
- 12 such exemptions, such qualifying income may not exceed fourteen
- 13 thousand dollars, if unmarried, or sixteen thousand dollars, jointly
- 14 with spouse, if married, provided in no event shall such maximum
- amounts of qualifying income with respect to any such person be less
- 16 than the maximum amount of such qualifying income in the case of a

17 married or unmarried person, whichever is applicable, under subsection (b) of section 12-170aa, as amended, and in the event that 18 19 such maximum qualifying income under this section is less than the 20 comparable amount under said subsection (b) of section 12-170aa, as 21 amended, for any assessment year, such amount under this section 22 shall be made equivalent to that under said subsection (b) of section 23 12-170aa, as amended, for purposes of determining eligibility under 24 this section for such assessment year.

This act shal sections:	l take effect as follo	ws and shall amend the followinุ
Section 1	October 1, 2006	12-811

Statement of Purpose:

To exclude disability payments from the definition of income as used to determine property tax exemptions.

[Proposed deletions are enclosed in brackets. Proposed additions are indicated by underline, except that when the entire text of a bill or resolution or a section of a bill or resolution is new, it is not underlined.]